

Account Listing

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
0320-0003	Supreme Judicial Court	7,965,766	7,965,766	7,965,766	
0320-0010	Clerk's Office of the Supreme Judicial Court for the County of Suffolk	1,174,133	1,174,133	1,174,133	
0321-0001	Commission on Judicial Conduct	452,657	452,657	512,657	Increased funding to meet projected need.
0321-0100	Board of Bar Examiners	1,000,000	1,075,000	1,075,000	
0321-1500	Committee for Public Counsel Services	28,645,024	28,645,024	63,044,673	Increased funding due to transfer from 0321-1510.
0321-1510	Private Counsel Compensation	125,370,957	158,350,000	91,043,700	Decreased funding due to transfer to 0321-1500.
0321-1518	Indigent Counsel Fees Retained Revenue	750,000	750,000	750,000	
0321-1520	Indigent Persons Fees and Court Costs	13,532,500	13,532,500	13,126,525	
0321-1600	Massachusetts Legal Assistance Corporation	9,500,000	9,500,000	9,500,000	
0321-2000	Mental Health Legal Advisors Committee	707,599	707,599	707,599	
0321-2100	Prisoners' Legal Services	902,016	902,016	902,016	
0321-2205	Suffolk County Social Law Library	1,000,000	1,000,000	1,000,000	
0321-2215	Suffolk Social Law Library Chargeback	506,704	506,704	506,704	
0322-0100	Appeals Court	10,827,256	10,827,256	10,827,256	
0330-0101	Trial Court Justices' Salaries	49,836,452	49,836,452	49,836,452	
0330-0300	Office of the Chief Justice for Administration and Management	190,422,288	197,285,293	346,209,732	Consolidated with 0330-3333, 0330- 3334, 0330-3337, 0331-0100, 0332- 0100, 0333-0002, 0334-0001, 0335- 0001, 0336-0002, and 0337-0002.
0330-3333	Trial Court Retained Revenue	27,000,000	1,565,710	-	Transferred to 0330- 0300.
0330-3334	Probation Service Fees Retained Revenue	26,000,000	-	-	Transferred to 0330- 0300.
0330-3337	Trial Court Additional Expenses	9,300,000	6,391,380	-	Transferred to 0330- 0300.
0331-0100	Superior Court	21,740,332	29,825,167	-	Transferred to 0330- 0300.

FY2011 Governor's Budget Recommendation

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
0332-0100	District Court	36,312,991	58,071,359	-	Transferred to 0330-0300.
0333-0002	Probate and Family Court	18,611,265	26,427,749	-	Transferred to 0330-0300.
0334-0001	Land Court	2,214,118	2,901,711	-	Transferred to 0330-0300.
0335-0001	Boston Municipal Court	6,862,466	12,400,980	-	Transferred to 0330-0300.
0336-0002	Housing Court	3,975,411	6,336,161	-	Transferred to 0330-0300.
0337-0002	Juvenile Court	10,462,218	14,585,046	-	Transferred to 0330-0300.
0339-1001	Commissioner of Probation	122,138,285	122,138,285	-	Transferred to 8940-0100 and 8940-0200.
0339-1003	Office of Community Corrections	23,404,762	23,404,762	-	Transferred to 8940-0200.
0339-2100	Jury Commissioner	2,412,913	2,873,446	2,398,691	
0340-0100	Suffolk District Attorney	15,188,357	15,188,357	15,188,357	
0340-0101	Suffolk District Attorney State Police Overtime	337,431	337,431	337,431	
0340-0200	Northern (Middlesex) District Attorney	13,038,535	13,038,535	13,038,535	
0340-0201	Northern District Attorney State Police Overtime	491,890	491,890	491,890	
0340-0300	Eastern (Essex) District Attorney	8,011,057	8,011,057	8,011,057	
0340-0301	Eastern District Attorney State Police Overtime	480,334	480,334	480,334	
0340-0400	Middle (Worcester) District Attorney	8,466,451	8,466,451	8,466,451	
0340-0401	Middle District Attorney State Police Overtime	393,809	393,809	393,809	
0340-0410	University of Massachusetts Medical School Drug Laboratory	400,000	400,000	400,000	
0340-0500	Hampden District Attorney	7,623,079	7,623,079	7,623,079	
0340-0501	Hampden District Attorney State Police Overtime	323,713	323,713	323,713	
0340-0600	Northwestern District Attorney	4,746,396	4,746,396	4,746,396	
0340-0601	Northwestern District Attorney State Police Overtime	280,236	280,236	280,236	
0340-0700	Norfolk District Attorney	7,810,091	7,810,091	7,810,091	
0340-0701	Norfolk District Attorney	406,958	406,958	406,958	

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0340-0800	State Police Overtime Plymouth District Attorney	6,774,559	6,774,559	6,774,559	
0340-0801	Plymouth District Attorney State Police Overtime	409,373	409,373	409,373	
0340-0900	Bristol District Attorney	7,048,574	7,048,574	7,048,574	
0340-0901	Bristol District Attorney State Police Overtime	310,779	310,779	310,779	
0340-1000	Cape and Islands District Attorney	3,445,389	3,445,389	3,445,389	
0340-1001	Cape and Islands District Attorney State Police Overtime	265,462	265,462	265,462	
0340-1100	Berkshire District Attorney	3,354,920	3,354,920	3,354,920	
0340-1101	Berkshire District Attorney State Police Overtime	204,882	204,882	204,882	
0340-2100	District Attorneys' Association	1,580,958	1,580,958	1,580,958	
0340-8908	District Attorneys' Wide Area Network	1,253,440	1,253,440	1,253,440	
0411-1000	Office of the Governor	4,952,646	4,605,961	4,605,961	
0411-1005	Office of the Child Advocate	243,564	243,564	243,564	
0511-0000	Secretary of the Commonwealth Administration	6,355,331	6,355,331	6,164,671	
0511-0001	State House Gift Shop Retained Revenue	30,000	30,000	30,000	
0511-0003	Chargeback for Publications and Computer Library Services	16,000	16,000	16,000	
0511-0200	State Archives	389,815	389,815	378,121	
0511-0230	State Records Center	37,337	37,337	36,217	
0511-0235	Chargeback for State Records Center Services	100,000	100,000	100,000	
0511-0250	State Archives Facility	310,478	310,478	296,521	
0511-0260	Commonwealth Museum	251,220	251,221	243,684	
0511-0270	Census Data Technical Assistance	2,128,358	2,128,358	294,480	Decreased funding to meet projected need.
0511-0420	Address Confidentiality Program	145,308	145,308	180,075	Increased funding to meet projected need.
0517-0000	Public Document Printing	800,000	800,000	776,000	

FY2011 Governor's Budget Recommendation

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
0521-0000	Elections Division Administration	3,179,907	10,379,907	7,642,958	Increased funding to meet projected need.
0521-0001	Central Voter Registration Computer System	3,809,248	3,809,248	5,884,747	Increased funding to meet projected need.
0524-0000	Information to Voters	271,871	271,871	1,428,657	Increased funding to meet projected need.
0526-0100	Massachusetts Historical Commission	750,000	750,000	727,500	
0527-0100	Ballot Law Commission	11,018	11,018	10,687	
0528-0100	Records Conservation Board	35,119	35,119	34,065	
0540-0900	Essex Registry of Deeds - Northern District	1,103,998	1,103,998	1,068,032	
0540-1000	Essex Registry of Deeds - Southern District	2,933,894	2,933,894	2,845,877	
0540-1100	Franklin Registry of Deeds	487,561	487,561	472,934	
0540-1200	Hampden Registry of Deeds	1,827,990	1,827,990	1,773,075	
0540-1300	Hampshire Registry of Deeds	511,582	511,582	496,235	
0540-1400	Middlesex Registry of Deeds - Northern District	1,208,477	1,208,477	1,172,223	
0540-1500	Middlesex Registry of Deeds - Southern District	3,128,511	3,128,511	3,034,656	
0540-1600	Berkshire Registry of Deeds - Northern District	278,586	278,586	269,217	
0540-1700	Berkshire Registry of Deeds - Central District	474,287	474,287	460,058	
0540-1800	Berkshire Registry of Deeds - Southern District	234,535	234,535	227,499	
0540-1900	Suffolk Registry of Deeds	1,950,823	1,950,823	1,892,298	
0540-2000	Worcester Registry of Deeds - Northern District	726,432	726,432	700,719	
0540-2100	Worcester Registry of Deeds - Worcester District	2,345,612	2,345,612	2,273,694	
0610-0000	Office of the Treasurer and Receiver-General	9,599,373	9,299,187	9,320,211	
0610-0050	Alcoholic Beverages Control Commission	2,057,305	2,057,305	1,993,336	
0610-0140	Financial Institution	22,250	22,250	21,582	

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	Fees				
0610-2000	Welcome Home Bill	3,155,604	3,155,604	3,155,604	
	Bonus Payments				
0611-1000	Bonus Payments to	44,500	44,500	44,500	
	War Veterans				
0612-0105	Public Safety	-	100,000	100,000	Re-established
	Employees Line-of-Duty				appropriation to
	Death Benefits				fund benefit.
0640-0000	State Lottery	77,172,416	77,172,416	77,172,416	
	Commission				
0640-0005	State Lottery	2,875,484	2,875,484	2,875,484	
	Commission - Monitor				
	Games				
0640-0010	Lottery Advertising	2,000,000	2,000,000	2,000,000	
0640-0096	State Lottery	355,945	355,945	355,945	
	Commission - Health				
	and Welfare Benefits				
0640-0300	Massachusetts Cultural	9,692,945	9,692,945	6,401,407	
	Council				
0699-0015	Consolidated Long-	1,804,013,57	1,804,013,573	1,630,396,00	Decreased funding
	Term Debt Service	3		0	to meet projected
					need.
0699-0016	Accelerated Bridge	11,003,731	11,003,731	39,979,615	Increased funding to
	Program Debt Service				meet projected need.
0699-2004	Central Artery/Tunnel	91,719,000	91,719,000	90,085,000	
	Debt Service				
0699-9100	Short-Term Debt	52,104,529	27,931,384	66,791,391	Increased funding to
	Service and Costs of				meet projected need.
	Issuance				
0699-9101	Grant Anticipation	36,694,000	36,694,000	35,845,000	
	Notes Debt Service				
0710-0000	Office of the State	15,137,016	13,879,343	14,698,561	
	Auditor Administration				
0710-0100	Division of Local	391,384	391,384	379,642	
	Mandates				
0710-0200	Bureau of Special	1,647,654	1,647,654	1,812,419	
	Investigations				
0710-0225	Medicaid Audit Unit	790,702	790,702	897,829	Increased funding to
					support new
					initiative.
0810-0000	Office of the Attorney	23,452,981	22,152,981	22,787,339	
	General Administration				
0810-0004	Compensation to	2,188,340	2,188,340	2,188,340	
	Victims of Violent				
	Crimes				
0810-0007	Attorney General State	463,869	463,869	449,953	
	Police Overtime				
0810-0013	False Claims Recovery	650,000	650,000	650,000	
	Retained Revenue				
0810-0014	Public Utilities	2,355,145	2,355,145	2,355,903	
	Proceedings Unit				

FY2011 Governor's Budget Recommendation

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
0810-0021	Medicaid Fraud Control Unit	3,467,021	3,467,021	3,814,923	Increased funding to support new initiative.
0810-0045	Wage Enforcement Program	3,133,588	3,333,588	3,380,426	
0810-0201	Insurance Proceedings Unit	1,539,942	1,539,942	1,540,486	
0810-0338	Automobile Insurance Fraud Investigation and Prosecution	438,506	438,506	438,506	
0810-0399	Workers' Compensation Fraud Investigation and Prosecution	284,456	284,456	284,456	
0840-0100	Victim and Witness Assistance Board	549,090	549,091	549,090	
0840-0101	Domestic Violence Court Advocacy Program	772,500	772,500	749,327	
0900-0100	State Ethics Commission	1,731,123	1,731,123	1,731,122	
0910-0200	Office of the Inspector General	2,330,836	2,330,836	2,322,000	
0910-0210	Public Purchasing and Manager Program Fees Retained Revenue	404,250	404,250	404,250	
0920-0300	Office of Campaign and Political Finance	1,221,696	1,221,696	1,221,696	
0940-0100	Massachusetts Commission Against Discrimination	2,563,587	2,563,587	2,585,890	
0940-0101	Fees and Federal Reimbursement Retained Revenue	1,930,054	1,914,224	1,914,224	
0940-0102	Discrimination Prevention Program Retained Revenue	70,000	70,000	70,000	
0950-0000	Commission on the Status of Women	70,000	70,000	70,000	
1000-0001	Office of the State Comptroller	8,056,789	8,056,789	7,477,337	
1000-0005	Chargeback for Single State Audit	675,000	675,000	700,000	
1000-0008	Chargeback for MMARS	2,628,018	2,628,018	2,679,189	
1100-1100	Office of the Secretary of Administration and Finance	3,153,173	3,067,205	3,067,205	
1100-1700	Administration and Finance Information Technology Costs	31,058,555	28,439,861	28,315,971	Reflects funds transferred related to IT consolidation
1100-1701	Chargeback for	20,771,507	20,771,507	21,445,971	Reflects funds

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Administration and Finance Information Technology Costs				transferred related to IT consolidation
1102-3205	State Office Building Rents Retained Revenue	16,250,000	16,250,000	16,250,000	
1102-3224	Chargeback for Saltonstall Lease and Occupancy Payments	11,217,734	11,217,734	11,217,734	
1102-3225	Chargeback for Energy Management	-	-	255,500,000	Established appropriation to fund new initiative
1102-3232	Contractor Certification Program Retained Revenue	300,000	300,000	300,000	
1102-3301	Bureau of State Office Buildings	5,716,546	5,657,236	9,369,488	Consolidated with 1102-3302 and 1102-3307.
1102-3302	Utility Costs for State Managed Buildings	6,428,590	5,442,944	-	Transferred to 1102-3301.
1102-3307	State House Accessibility	196,166	195,581	-	Transferred to 1102-3301.
1102-3333	Chargeback for State Buildings Operation and Maintenance	135,000	135,000	3,298,900	Consolidated with 1102-3336.
1102-3336	Chargeback for Hurley State Office Building	2,333,900	2,333,900	-	Transferred to 1102-3333.
1107-2400	Massachusetts Office on Disability	547,637	544,989	544,989	Level funds to FY10 Estimated Spending
1107-2501	Disabled Persons Protection Commission	2,222,665	2,174,159	2,174,159	Level funds to FY10 Estimated Spending
1108-1011	Civil Service Commission	426,014	415,275	359,643	Reduced funding to meet projected need due to reform.
1108-5100	Group Insurance Commission	2,704,328	2,526,580	2,383,106	Decreased funding to meet projected need
1108-5200	Group Insurance Premium and Plan Costs	959,909,873	976,065,006	1,149,670,231	Increased funding to meet projected need from adding the MBTA, MTA, Sheriffs, and new municipalities.
1108-5201	Municipal Partnership Act Implementation Retained Revenue	850,000	839,602	905,259	Increased appropriation to equal projected retained revenue.
1108-5350	Retired Governmental Employees Group Insurance Premiums	526,789	526,789	526,789	Level funds to FY10 Estimated Spending
1108-5400	Retired Municipal Teachers Group	77,844,056	76,129,566	79,936,000	Increased funding to meet projected need.

FY2011 Governor's Budget Recommendation

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1108-5500	Insurance Premiums Group Insurance Dental and Vision Benefits	7,786,758	7,786,758	8,175,000	Increased funding to meet projected need.
1110-1000	Division of Administrative Law Appeals	1,102,462	1,099,304	1,099,304	
1120-4005	George Fingold Library	866,742	528,755	679,639	Increased funding to meet projected need.
1120-4006	Copy Charge Retained Revenue	5,000	5,000	5,000	
1201-0100	Department of Revenue	88,539,813	82,539,813	79,438,970	Reduced funding to agency.
1201-0118	Division of Local Services	5,429,718	5,240,474	5,237,806	Reflects funds transferred related to IT consolidation.
1201-0130	Additional Auditors Retained Revenue	17,280,000	17,280,000	17,280,000	
1201-0160	Child Support Enforcement Division	40,530,864	40,200,075	36,693,379	
1201-0164	Child Support Enforcement Federal Reimbursement Retained Revenue	6,547,280	6,547,280	6,547,280	
1231-1000	Water and Sewer Rate Relief Payments - Local Services Program	500,000	-	-	Eliminated program.
1232-0100	Underground Storage Tank Reimbursements	16,099,454	13,099,454	13,099,454	Level funds to FY10 Estimated Spending.
1232-0200	Underground Storage Tank Administrative Review Board	1,394,271	1,330,905	1,220,166	Reflects funds transferred related to IT consolidation.
1232-0300	Underground Storage Tank Municipal Grants	152,862	-	-	Eliminated program.
1233-2000	Tax Abatements for Veterans, Widows, Blind Persons and the Elderly	25,301,475	25,301,475	25,301,475	
1233-2350	Unrestricted General Government Local Aid	936,376,140	936,437,803	936,437,803	
1233-2400	Reimbursement to Cities in Lieu of Taxes on State Owned Land	27,270,000	27,270,000	27,270,000	
1310-1000	Appellate Tax Board	1,459,270	1,736,891	1,568,642	
1310-1001	Tax Assessment Appeals Fee Retained Revenue	300,000	300,000	300,000	
1410-0010	Veterans' Services Administration and Operations	2,159,172	2,075,480	2,257,172	Consolidated with 1410-0100.
1410-0012	Veterans' Outreach Centers Including	1,738,686	1,738,686	6,150,302	Consolidated with 1410-0015, 1410-

Resources

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Homeless Shelters				0250, and 1410-0251.
1410-0015	Women Veterans' Outreach	50,000	50,000	-	Consolidated with 1410-0012.
1410-0018	Agawam and Winchendon Veterans' Cemeteries Fees and Grants Retained Revenue	300,000	300,000	300,000	
1410-0100	Veterans' Pension Determination and Revenue Recovery	98,000	98,000	-	Consolidated with 1410-0010.
1410-0250	Assistance to Homeless Veterans	2,083,073	2,083,073	-	Consolidated with 1410-0012.
1410-0251	New England Shelter for Homeless Veterans	2,278,543	2,278,543	-	Consolidated with 1410-0012.
1410-0300	Annuities to Qualified Disabled Veterans, Gold Star Parents and Spouses	18,944,760	18,944,760	-	Consolidated with 1410-0400.
1410-0400	Veterans' Benefits Including Annuities	27,864,000	29,977,000	56,960,648	Consolidated with 1410-0300 and increased funding to meet obligations.
1410-0630	Agawam and Winchendon Veterans' Cemeteries	864,237	861,883	946,136	
1599-0015	Chapter 70 Commission	-	-	250,000	Established appropriation to fund new study.
1599-0016	Fraud and Abuse Prevention Task Force	-	-	250,000	Established appropriation to fund new initiative.
1599-0025	Online Transaction Activity Expansion Retained Revenue	1,000,000	1,000,000	1,000,000	
1599-0050	Route 3 North Contract Assistance	9,625,000	9,625,000	9,625,000	
1599-0093	Water Pollution Abatement Trust Contract Assistance	67,900,000	67,900,000	67,900,000	
1599-1027	Reserve for Benefit Change Reimbursement	-	6,821,690	19,806,288	Established appropriation to support new initiative.
1599-1030	Rolland Court Monitor Reserve	2,263,600	963,600	-	Transferred to 5920-2002.
1599-1970	Massachusetts Department of Transportation Contract Assistance	25,000,000	25,000,000	125,000,000	Increased funding to meet projected need.
1599-1977	Commonwealth I-	-	-	1,000,000	Established

FY2011 Governor's Budget Recommendation

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1599-1980	Cubed Assistance Assembly Square Reserve ANF Collective Bargaining Reserve	-	-	23,503,841	appropriation to fund anticipated obligations. Established appropriation to fund anticipated obligations.
1599-2040	Chargeback for Prior- Year Deficiencies	10,000,000	10,000,000	10,000,000	
1599-3100	Chargeback for Unemployment Compensation	26,000,000	26,000,000	26,000,000	
1599-3234	South Essex Sewerage District Debt Service Assessment	89,763	89,763	89,763	
1599-3384	Judgments, Settlements and Legal Fees	7,500,000	10,000,000	6,500,000	Reduced funding for program.
1599-3856	MITC Operational Expenses	600,000	600,000	600,000	
1599-3857	Advanced Technology and Manufacturing Center	-	-	1,581,922	Re-established appropriation to fund program.
1599-4282	Service Employees International Union	-	1,912,542	9,562,523	Established appropriation to fund anticipated obligations.
1599-4419	American Federation of State, County and Municipal Employees, Local 106	-	21,137	2,933,636	Established appropriation to fund anticipated obligations.
1599-5050	Single Point of Contact Unit (SPOC)	-	-	300,000	Established appropriation to fund new initiative.
1599-7104	Dartmouth/Bristol Community College Reserve	-	-	2,700,000	Re-established appropriation to fund program.
1750-0100	Human Resources Division	3,146,717	3,011,740	2,768,427	Reflects funds transferred related to IT consolidation.
1750-0101	Chargeback for Training and HR/CMS Functionality	400,000	396,679	400,000	
1750-0102	Civil Service and Physical Abilities Exam Fee Retained Revenue	2,726,760	2,726,760	3,531,977	Consolidated with 1750-0201.
1750-0105	Chargeback for Workers' Compensation	56,401,355	56,392,827	57,271,355	Consolidated with 1750-0106.
1750-0106	Chargeback for Workers' Compensation Litigation Unit Services	639,023	635,620	-	Transferred to 1750- 0105.
1750-0119	Former County	61,264	53,557	51,680	

Resources

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	Employees Workers' Compensation				
1750-0201	Physical Abilities Test Fee Retained Revenue	775,000	775,000	-	Transferred to 1750-0102.
1750-0300	State Contribution to Union Dental and Vision Insurance	27,700,000	26,950,000	26,000,000	
1750-0600	Chargeback for Human Resources Modernization	-	-	2,500,000	Established appropriation to fund new initiative.
1775-0100	Operational Services Division	743,779	650,539	502,970	Reflects funds transferred related to IT consolidation.
1775-0115	Statewide Contract Fee	900,000	900,000	1,810,167	Increased appropriation to equal projected retained revenue.
1775-0124	Human Services Provider Overbilling Recovery Retained Revenue	500,000	499,240	549,925	
1775-0200	Supplier Diversity Office	-	-	715,972	Consolidated with 7007-1500.
1775-0600	Surplus Sales Retained Revenue	805,000	805,000	805,000	
1775-0700	Reprographic Services Retained Revenue	53,000	53,000	53,000	
1775-0800	Chargeback for Purchase, Operation and Repair of State Vehicles	7,600,000	7,596,695	7,600,000	
1775-1000	Chargeback for Reprographic Services	1,000,000	999,252	1,000,000	
1790-0100	Information Technology Division	4,690,244	4,262,092	3,740,649	Reflects funds transferred related to IT consolidation
1790-0150	Geographic and Environmental Information	-	-	70,000	Transferred from 2001-1700.
1790-0151	Data Processing Service Fee Retained Revenue	-	-	55,000	Consolidated with 2001-1001.
1790-0200	Chargeback for Computer Resources and Services	62,121,176	62,071,740	68,467,781	Consolidated with 1790-0400.
1790-0300	Vendor Computer Service Fee Retained Revenue	595,695	595,695	595,695	
1790-0400	Chargeback for Postage, Supplies and Equipment	2,329,665	2,327,700	-	Transferred to 1790-0200.
2000-0100	Executive Office of	6,382,555	6,045,516	6,086,178	

FY2011 Governor's Budget Recommendation

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Energy and Environmental Affairs Administration				
2000-1700	Energy and Environment Information Technology Costs	9,246,775	8,836,829	8,484,350	
2000-1701	Chargeback for Energy and Environment Information Technology Costs	4,841,523	4,841,523	5,144,208	
2001-1001	Environmental Affairs Data Processing Service Fee Retained Revenue	55,000	55,000	-	Transferred to 1790-0151.
2010-0100	Recycling Coordination Solid Waste Management Programs and Projects	514,001	405,811	5,348,093	Increased funding to support new initiative.
2020-0100	Environmental Affairs Office for Technical Assistance	688,204	562,567	-	Transferred to 2210-0105.
2030-1000	Environmental Law Enforcement	9,677,607	9,165,670	8,950,325	
2030-1004	Environmental Law Enforcement Private Details Retained Revenue	220,000	220,000	220,000	
2100-0012	Department of Public Utilities Administration	7,346,593	7,302,904	7,632,539	
2100-0013	Transportation Oversight Division	461,489	422,265	393,632	Eliminated FY10 one-time costs.
2100-0014	Energy Facilities Siting Board Retained Revenue	75,000	75,000	196,862	Increased appropriation to equal projected retained revenue.
2100-0015	Unified Carrier Registration Retained Revenue	2,300,000	2,300,000	2,300,000	
2200-0100	Department of Environmental Protection Administration	29,637,373	27,945,126	26,583,531	Decreased funding to support program operations.
2200-0102	Wetlands Permitting Fee Retained Revenue	903,817	260,812	260,812	Decreased funding for program.
2200-0107	Redemption Centers Operations	275,000	275,000	-	Eliminated funding due to reform.
2210-0100	Toxics Use Reduction Act	831,182	831,182	-	Transferred to 2210-0105.
2210-0105	Toxics Use Retained Revenue	-	-	3,132,727	Consolidated with 2020-0100, 2210-0100, and 7100-

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
					0200.
2220-2220	Clean Air Act	983,303	983,303	952,444	
2220-2221	Clean Air Act Operating Permit and Compliance Program	1,957,473	1,657,473	1,657,263	Decreased funding for program.
2250-2000	Safe Drinking Water Act	1,576,198	1,574,143	1,572,433	
2260-8870	Hazardous Waste Cleanup Program	15,419,520	15,382,875	13,917,285	
2260-8872	Brownfields Site Audit Program	1,456,260	1,456,260	1,030,305	Decreased funding for program.
2260-8881	Board of Registration of Hazardous Waste Site Cleanup Professionals	342,117	342,117	341,719	
2300-0100	Department of Fish and Game Administration	678,762	639,628	639,070	Decreased funding for program.
2300-0101	Riverways Protection, Restoration and Public Access Promotion	431,783	390,002	390,187	Decreased funding to support program operations.
2310-0200	Division of Fisheries and Wildlife Administration	9,206,561	9,191,038	9,224,117	
2310-0306	Hunter Safety Program	401,130	401,130	401,130	
2310-0316	Wildlife Habitat Purchase	1,000,000	1,000,000	1,000,000	
2310-0317	Waterfowl Management Program	45,000	45,000	45,000	
2320-0100	Fishing and Boating Access	513,182	469,678	480,408	Decreased funding to support program operations.
2330-0100	Division of Marine Fisheries Administration	4,720,397	4,522,821	4,500,133	Decreased funding to support program operations.
2330-0120	Marine Recreational Fisheries Development and Enhancement Program	567,563	544,860	538,956	
2330-0121	Marine Recreational Fishing Fee Retained Revenue	217,989	217,989	217,989	
2330-0125	Saltwater Sportfish Licensing	-	-	50,000	Established appropriation to fund new initiative.
2511-0100	Department of Agricultural Resources Administration	4,683,708	4,537,623	4,520,130	
2511-0105	Emergency Food Assistance Program	11,000,000	11,500,000	11,500,000	
2511-3002	Integrated Pest Management Program	287,945	47,945	47,560	Level funds to FY10 Estimated Spending.
2800-0100	Department of Conservation and	4,740,855	4,129,630	3,660,317	Decreased funding to support program

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Recreation Administration				operations.
2800-0101	Watershed Management Program	1,250,528	1,250,528	536,287	Decreased funding to support program operations.
2800-0401	Stormwater Management	731,258	141,195	717,938	
2800-0501	Beach Preservation	13,060,407	12,988,119	12,439,952	
2800-0700	Office of Dam Safety	427,428	4,574	421,516	
2810-0100	State Parks and Recreation	46,558,361	44,899,539	41,557,508	Decreased funding to support program operations.
2810-2041	Department of Conservation and Recreation Retained Revenue	5,682,326	5,314,030	8,489,419	Consolidated with 2820-1000, 2820-1001, 2820-3001, 2820-4420, and 2820-4421.
2820-0101	State House Park Rangers	1,291,621	1,191,621	1,157,106	Decreased funding to support program operations.
2820-1000	Citation Fee Park Ranger Retained Revenue	200,000	200,000	-	Transferred to 2810-2041.
2820-1001	Telecommunications Leases Retained Revenue	50,000	50,000	-	Transferred to 2810-2041.
2820-2000	Parkways Snow and Ice	5,760,021	5,760,021	3,172,673	Transferred to relevant budgetary accounts.
2820-3001	Skating Rink Fee Retained Revenue	1,000,000	1,000,000	-	Transferred to 2810-2041.
2820-4420	Ponkapoag Golf Course Retained Revenue	1,098,236	1,098,011	-	Transferred to 2810-2041.
2820-4421	Leo J. Martin Golf Course Retained Revenue	824,790	824,790	-	Transferred to 2810-2041.
3000-1000	Department of Early Education and Care Administration	11,944,704	11,622,212	11,889,917	
3000-2000	Access Management	9,782,724	6,358,771	5,933,862	Reduced funding to meet projected need due to reform.
3000-2050	Children's Trust Fund Operations	1,154,572	1,110,329	1,181,850	Increased funding to meet projected need
3000-3050	Supportive Child Care	77,836,888	77,836,888	-	Transferred to 3000-4060.
3000-4050	TANF Related Child Care	116,232,279	116,232,279	-	Transferred to 3000-4060.
3000-4060	Child Care Access	273,572,478	260,954,672	451,246,934	Consolidated with 3000-3050 and 3000-4050.

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
3000-5000	Grants to Head Start Programs	8,000,000	8,000,000	8,000,000	Level funds to FY10 Estimated Spending
3000-5075	Universal Pre-Kindergarten	8,000,000	8,000,000	9,000,000	Increased funding to meet projected need.
3000-6000	Quality Program Supports	14,080,868	14,032,568	4,434,038	Transferred to relevant budgetary accounts.
3000-6075	Early Childhood Mental Health Consultation Services	1,000,000	1,000,000	1,500,000	Increased funding to meet projected need.
3000-7000	Children's Trust Fund	10,688,407	10,686,704	10,621,986	
3000-7050	Services for Infants and Parents	5,000,000	5,000,000	17,025,836	Partial Consolidation with 3000-4060 and 3000-6000.
4000-0050	Personal Care Attendant Council	187,751	184,593	183,758	Decreased funding to support projected costs.
4000-0102	Chargeback for Human Services Transportation	7,272,275	7,262,684	7,278,157	
4000-0103	Chargeback for Human Services Administration	19,824,955	19,693,744	19,824,955	
4000-0112	Youth-at-Risk Matching Grants	1,500,000	1,500,000	-	Transferred to 4510-2500.
4000-0265	Primary Care Workforce	450,000	-	-	Eliminates spending that is not affordable given the current revenue estimate.
4000-0300	Executive Office of Health and Human Services and Medicaid Administration	95,375,349	90,913,461	91,299,259	
4000-0301	MassHealth Auditing and Utilization Reviews	1,747,904	1,747,904	1,747,904	
4000-0320	MassHealth Recoveries from Current and Prior Fiscal Years Retained Revenue	225,000,000	225,000,000	225,000,000	
4000-0355	Health Care Quality and Cost Council	813,128	812,368	736,990	
4000-0360	Health Information Analysis Retained Revenue	100,000	100,000	100,000	
4000-0430	MassHealth CommonHealth Plan	103,393,987	106,179,940	133,254,517	Increased funding to meet projected need.
4000-0500	MassHealth Managed Care	3,456,559,882	3,456,559,882	3,767,055,766	Increased funding to meet projected need.
4000-0600	MassHealth Senior Care	2,114,610,628	2,333,503,980	2,488,616,244	Increased funding to meet projected need.
4000-0640	MassHealth Nursing Home Supplemental Rates	288,500,000	288,500,000	288,500,000	

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
4000-0700	MassHealth Fee-for-Service Payments	1,607,619,796	1,699,871,696	1,721,468,034	Increased funding to meet projected need.
4000-0870	MassHealth Basic Coverage	155,139,729	155,139,729	165,351,318	
4000-0875	MassHealth Breast and Cervical Cancer Treatment	4,189,558	4,189,558	4,770,999	Increased funding to meet projected need.
4000-0880	MassHealth Family Assistance Plan	205,717,702	205,717,702	222,090,812	
4000-0890	MassHealth Premium Assistance and Insurance Partnership Program	52,140,011	52,140,011	58,181,956	Increased funding to meet projected need.
4000-0895	Healthy Start Program	17,200,673	17,200,673	14,409,312	Decreased funding to meet projected need.
4000-0950	Children's Behavioral Health Initiative	65,688,963	65,688,963	106,737,656	Increased funding to meet projected need.
4000-0990	Children's Medical Security Plan	14,186,651	14,186,651	12,089,722	Decreased funding to meet projected need.
4000-1400	MassHealth HIV Plan	18,078,571	18,078,571	18,801,714	
4000-1405	MassHealth Essential	324,450,150	324,450,151	344,913,540	Increased funding to meet projected need.
4000-1420	Medicare Part D Phased Down Contribution	268,630,683	268,630,683	265,273,814	Decreased funding to meet projected obligation.
4000-1700	Health and Human Services Information Technology Costs	88,823,931	86,541,180	91,374,514	Reflects funds transferred related to IT consolidation.
4000-1701	Chargeback for Health and Human Services Information Technology Costs	33,501,589	33,497,380	33,536,526	
4003-0122	Low-Income Citizenship Program	250,000	250,000	250,000	Level funds to FY10 Estimated Spending
4100-0060	Division of Health Care Finance and Policy	17,449,078	17,122,024	17,032,227	
4110-0001	MCB Administration and Operations	1,014,054	999,981	18,685,475	Consolidated with 4110-1000, 4110-2000, and 4110-3010.
4110-1000	Community Services for the Blind	3,834,864	3,834,864	-	Transferred to 4110-0001.
4110-1010	State Supplement to Federal Supplemental Security Income (SSI) for the Blind	8,351,643	8,351,643	8,351,643	Level funds to FY10 Estimated Spending
4110-2000	Turning 22 Program and Services	10,663,291	10,661,325	-	Transferred to 4110-0001.
4110-3010	Vocational	3,045,455	3,045,455	-	Transferred to 4110-

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Rehabilitation for the Blind				0001.
4120-1000	MRC Administration and Operations	472,928	466,970	21,207,713	Consolidated with 4120-3000, 4120-4000, 4120-4010, and 4120-5000.
4120-2000	Vocational Rehabilitation for the Disabled	10,599,024	10,404,688	10,028,514	
4120-3000	Employment Assistance	4,170,817	2,469,341	-	Transferred to 4000-1700 and 4120-1000.
4120-4000	Independent Living Assistance for the Multi-Disabled	11,946,137	11,942,594	-	Transferred to 4000-1700 and 4120-1000.
4120-4001	Accessible Housing Placement and Registry for Disabled Persons	80,000	80,000	-	Eliminated program.
4120-4010	Turning 22 Program and Services	801,551	801,551	-	Transferred to 4120-1000.
4120-5000	Home Care Services for the Multi-Disabled	5,508,257	5,103,518	-	Transferred to 4000-1700 and 4120-1000.
4120-6000	Head Injury Treatment Services	11,209,371	10,881,802	10,881,382	Level funds to FY10 Estimated Spending
4125-0100	Massachusetts Commission for the Deaf and Hard of Hearing	5,334,020	4,990,453	4,895,345	
4125-0122	Chargeback for Interpreter Services	250,000	250,000	250,000	
4180-0100	Soldiers' Home in Massachusetts Administration and Operations	25,963,213	25,940,788	25,940,788	Level funds to FY10 Estimated Spending
4180-1100	License Plate Sales Retained Revenue	330,661	330,661	330,661	
4190-0100	Soldiers' Home in Holyoke Administration and Operations	19,438,450	19,438,450	19,438,450	Level funds to FY10 Estimated Spending
4190-0101	Holyoke Antenna Retained Revenue	5,000	5,000	5,000	
4190-0102	Pharmacy Co-Payment Fee Retained Revenue	110,000	110,000	110,000	
4190-0200	Holyoke Telephone and Television Retained Revenue	25,000	25,000	25,000	
4190-1100	License Plate Sales Retained Revenue	225,000	225,000	225,000	
4200-0010	Department of Youth Services Administration and Operations	4,628,100	4,547,697	4,516,910	

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
4200-0100	Non-Residential Services for Committed Population	21,813,030	21,750,612	21,936,465	Increased funding to meet projected need
4200-0200	Residential Services for Detained Population	23,868,223	20,143,245	18,311,369	Reduced funding to meet projected need due to reform.
4200-0300	Residential Services for Committed Population	99,326,675	98,136,155	96,479,853	Decreased funding to meet projected need.
4200-0500	Department of Youth Services Teacher Salaries	2,500,000	2,500,000	2,500,000	Level funds to FY10 Estimated Spending
4400-1000	Department of Transitional Assistance Administration and Operations	52,727,596	51,709,563	112,549,581	Consolidated with 4400-1001, 4400-1025, and 4400-1100.
4400-1001	Food Stamp Participation Rate Programs	2,355,724	2,355,724	-	Transferred to 4400-1000.
4400-1025	Domestic Violence Specialists	726,455	726,455	-	Transferred to 4400-1000.
4400-1100	Caseworker Salaries and Benefits	54,607,404	54,516,968	-	Transferred to 4400-1000.
4401-1000	Employment Services Program	23,042,578	20,979,163	12,979,064	Eliminated funding to meet projected need.
4401-1101	Employment Services Program Retained Revenue	2,450,000	950,000	-	Eliminated funding to meet projected need
4403-2000	TAFDC Grant Payments	308,076,608	316,187,172	319,165,900	Increased funding to meet projected need
4403-2007	Supplemental Nutritional Program	1,200,000	800,000	800,000	Level funds to FY10 Estimated Spending
4403-2119	Teen Structured Settings Program	6,576,576	6,576,347	6,576,243	
4405-2000	State Supplement to Supplemental Security Income	222,310,783	221,656,725	224,184,854	Increased funding to meet projected need
4408-1000	Emergency Aid to the Elderly, Disabled and Children	84,658,966	83,429,826	88,824,231	Increased funding to meet projected need
4510-0040	Pharmaceutical and Medical Device Marketing Regulation	840,000	638,023	-	Transferred to 4512-1500.
4510-0100	Public Health Critical Operations and Essential Services	18,542,090	18,357,161	17,916,854	
4510-0108	Chargeback for State Office Pharmacy Services	47,865,393	47,865,393	47,865,393	
4510-0110	Community Health Center Services	1,000,000	954,449	-	Transferred to 4510-2500.

Resources

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
4510-0600	Environmental Health Assessment and Compliance	3,160,567	3,104,088	-	Transferred to 4513-0100.
4510-0615	Nuclear Power Reactor Monitoring Fee Retained Revenue	1,574,783	1,572,865	-	Transferred to 4513-0100.
4510-0616	Prescription Drug Registration and Monitoring Fee Retained Revenue	1,000,000	843,703	-	Transferred to 4513-0100.
4510-0700	Addiction Control Services	-	-	81,184,876	Consolidated with 4512-0200, 4512-0201, 4512-0202, 4512-0203, and 4512-0225
4510-0710	Division of Health Care Quality and Improvement	7,286,521	7,044,728	-	Transferred to 4513-0100.
4510-0712	Division of Health Care Quality Health Facility Licensing Fee Retained Revenue	1,342,269	1,338,646	-	Transferred to 4513-0100.
4510-0715	Primary Care Center and Loan Forgiveness Program	250,000	250,000	-	Transferred to the 4510-2500
4510-0721	Board of Registration in Nursing	1,230,663	1,155,663	-	Transferred to 4513-0100.
4510-0722	Board of Registration in Pharmacy	333,135	286,242	-	Transferred to 4513-0100.
4510-0723	Board of Registration in Medicine and Acupuncture	1,812,024	1,286,813	1,286,813	
4510-0725	Health Boards of Registration	358,904	347,904	-	Transferred to 4513-0100.
4510-0726	Board of Registration in Medicine Fee Retained Revenue	300,000	300,000	300,000	
4510-0790	Regional Emergency Medical Services	955,855	955,855	-	Transferred to 4513-0100.
4510-0810	Sexual Assault Nurse Examiner (SANE) and Pediatric SANE Programs	3,003,336	3,153,336	-	Transferred to 4510-2500.
4510-0811	Sexual Assault Nurse Practitioner Retained Revenue	-	-	1,000,000	New retained revenue will support SANE and pedi-SANE services.
4510-1000	Infectious Disease Prevention and Control	-	-	103,475,064	Consolidated with 4512-0103, 4516-0263, 4516-1000, 4516-1010, 4516-1022, and 4580-

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
					1000.
4510-2500	Health Promotion, Violence Prevention and Workforce Expansion	-	-	40,286,313	Consolidated with 4000-0112, 4510- 0110, 4510-0810, 4512-0500, 4513- 1000, 4513-1024, 4513-1026, 4513- 1111, 4513-1130, 4530-9000, 4590- 0250, and 4590- 1506.
4512-0103	HIV/AIDS Prevention, Treatment and Services	35,335,527	35,330,390	-	Transferred to 4510- 1000.
4512-0106	HIV/AIDS Drug Program Manufacturer Rebates Retained Revenue	1,500,000	1,500,000	-	Transferred to 4512- 1500.
4512-0120	Children's Health and Nutrition	-	-	38,865,075	Consolidated with 4513-1002, 4513- 1020, 4513-1023, and 4590-1503.
4512-0200	Bureau of Substance Abuse Services	75,924,448	75,924,448	-	Transferred to 4510- 0700.
4512-0201	Substance Abuse Step- Down Recovery Services	4,800,000	4,800,000	-	Transferred to 4510- 0700.
4512-0202	Secure Treatment Facilities for Opiate Addiction	2,000,000	2,000,000	-	Transferred to 4510- 0700.
4512-0203	Substance Abuse Family Intervention & Care Pilot	1,000,000	1,500,000	-	Transferred to 4510- 0700.
4512-0225	Compulsive Behavior Treatment Program Retained Revenue	1,000,000	500,000	-	Transferred to 4510- 0700.
4512-0500	Dental Health Services	1,424,477	1,424,477	-	Transferred to 4510- 2500.
4512-1500	Federally Required & Intergovernmental Retained Revenues	-	-	33,175,235	Consolidated with 4510-0040, 4512- 0106, 4513-1012, and 4590-0917.
4512-9999	Consolidated Public Health Hospitals	-	-	151,744,504	Consolidated with 4590-0912, 4590- 0913, and 4590- 0915.
4513-0100	Health Care Safety and Quality	-	-	16,395,459	Consolidated with 4510-0600, 4510- 0615, 4510-0616, 4510-0710, 4510- 0712, 4510-0721, 4510-0722, 4510- 0725, 4510-0790, and 4570-1502.

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
4513-1000	Family Health Services	4,655,623	4,655,623	-	Transferred to 4510-2500.
4513-1002	Women, Infants, and Children's Nutritional Services	12,465,092	12,465,092	-	Transferred to 4512-0120.
4513-1012	WIC Program Manufacturer Rebates Retained Revenue	26,875,000	26,875,000	-	Transferred to 4512-1500.
4513-1020	Early Intervention Services	25,554,904	25,554,904	-	Transferred to 4512-0120.
4513-1023	Newborn Hearing Screening Program	71,497	71,497	-	Transferred to 4512-0120.
4513-1024	Shaken Baby Syndrome Prevention Program	192,988	192,988	-	Transferred to 4510-2500.
4513-1026	Suicide Prevention and Intervention Program	3,569,444	3,219,444	-	Transferred to 4510-2500.
4513-1111	Health Promotion and Disease Prevention	7,295,685	6,286,478	-	Transferred to 4510-2500.
4513-1130	Domestic Violence and Sexual Assault Prevention and Treatment	4,908,264	4,908,264	-	Transferred to 4510-2500.
4516-0263	Blood Lead Testing Fee Retained Revenue	1,442,468	1,442,468	-	Transferred to 4510-1000.
4516-1000	State Laboratory and Communicable Disease Control Services	13,676,268	13,416,041	-	Transferred to 4510-1000.
4516-1010	Matching funds for a Federal Emergency Preparedness Grant	1,133,713	1,133,713	-	Transferred to 4510-1000.
4516-1022	State Laboratory Tuberculosis Testing Fee Retained Revenue	300,000	300,000	-	Transferred to 4510-1000.
4518-0200	Vital Records, Research, Cancer and Community Data	400,000	400,000	400,000	
4530-9000	Teenage Pregnancy Prevention Services	3,148,327	2,648,327	-	Transferred to 4510-2500.
4570-1502	Infection Prevention Program	668,820	568,820	-	Transferred to 4513-0100.
4580-1000	Universal Immunization Program	52,135,817	52,135,817	-	Transferred to 4000-1700 and 4510-1000.
4590-0250	School-Based Health Programs	13,422,121	11,719,537	-	Transferred to 4510-2500.
4590-0300	Smoking Prevention and Cessation Programs	5,001,077	4,501,077	5,251,077	Transferred to 4510-0700.
4590-0901	Chargeback for Consolidated Public	150,000	150,000	150,000	

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Health Hospitals				
4590-0903	Chargeback for Medical Services for County Corrections Inmates	3,800,000	3,800,000	3,800,000	
4590-0912	Western Massachusetts Hospital Federal Reimbursement Retained Revenue	16,554,915	16,305,881	-	Transferred to 4512-9999.
4590-0913	Shattuck Hospital Private Medical Vendor Retained Revenue	500,000	500,000	-	Transferred to 4512-9999.
4590-0915	Public Health Hospitals	137,664,607	136,216,148	-	Transferred to 4510-0600, 4512-9999, and 7004-0102.
4590-0917	Shattuck Hospital Department of Correction Inmate Retained Revenue	4,160,000	4,160,000	-	Transferred to 4512-1500.
4590-1503	Pediatric Palliative Care	786,444	786,444	-	Transferred to 4512-0120.
4590-1506	Violence Prevention Grants	2,000,000	1,996,822	-	Transferred to 4510-2500.
4800-0015	Social Worker Services and Related Operational Support	69,880,096	67,976,060	237,781,590	Consolidated with 4800-0025, 4800-0030, and 4800-1100.
4800-0016	Roca Retained Revenue for Cities and Towns	2,000,000	2,000,000	2,000,000	Level funds to FY10 Estimated Spending
4800-0025	Foster Care Review	2,689,807	2,677,181	-	Transferred to 4800-0015.
4800-0030	DSS Regional Administration	7,000,000	10,750,000	-	Transferred to 4800-0015.
4800-0036	Sexual Abuse Intervention Network	697,508	697,508	-	Transferred to 4800-0038.
4800-0038	Services for Children and Families	299,234,364	291,876,074	497,219,634	Consolidated with 4800-0036, 4800-0041, and 4800-0151.
4800-0041	Group Care Services	223,569,417	220,669,056	-	Transferred to 4800-0038.
4800-0091	Child Welfare Training Institute Retained Revenue	2,672,812	2,133,535	2,340,024	Increased appropriation to equal projected retained revenue
4800-0151	Placement Services for Juvenile Offenders	270,919	270,919	-	Transferred to 4800-0038.
4800-1100	Social Workers for Case Management	155,319,220	155,091,220	-	Transferred to 4800-0015.
4800-1400	Support Services for People at Risk of Domestic Violence	21,925,460	21,422,288	20,627,311	Increased funding to meet projected need

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
5011-0100	Department of Mental Health Administration and Operations	29,648,399	28,672,820	27,375,404	
5042-5000	Child and Adolescent Mental Health Services	72,199,953	72,184,407	72,173,509	
5046-0000	Mental Health Services Including Adult, Homeless, and Emergency Supports	309,783,591	302,913,738	380,012,325	Consolidated with 5046-2000 and 5047-0001 and reduced funding to meet projected need.
5046-2000	Statewide Homelessness Support Services	20,134,424	20,134,424	-	Transferred to 5046-0000.
5046-4000	CHOICE Program Retained Revenue	125,000	125,000	125,000	
5047-0001	Emergency Services and Acute Mental Health Care	34,705,186	34,554,148	-	Transferred to 5046-0000.
5055-0000	Forensic Services Program for Mentally Ill Persons	8,148,410	8,099,131	8,081,928	
5095-0015	Inpatient Facilities and Community-Based Mental Health Services	169,333,412	167,133,711	133,974,213	Decreased funding to meet projected need.
5911-1003	Department of Developmental Services Administration and Operations	67,224,506	65,636,067	62,866,194	
5911-2000	Community Programs for the Intellectually Disabled	13,537,324	12,037,324	172,913,700	Consolidated with 5920-2025 and 5920-3000 and reduced funding to meet projected need.
5920-2000	Community and State Operated Residential Services	697,680,652	691,475,049	851,751,486	Consolidated with 5920-2010 and reduced funding to meet projected need.
5920-2002	DDS Rolland Court Monitor	-	-	400,000	Transferred from 1599-1030.
5920-2010	State-Operated Residential Supports for the Intellectually Disabled	144,559,478	145,118,366	-	Consolidated with 5920-2000.
5920-2025	Community Day and Work Programs for the Intellectually Disabled	119,988,888	119,863,888	-	Transferred to 5911-2000.
5920-3000	Respite Family Supports for the Intellectually Disabled	46,521,184	46,396,184	-	Transferred to 5911-2000.
5920-3010	Autism Division	4,123,387	4,071,674	4,075,764	
5920-5000	Turning 22 Program and Services	5,000,000	5,000,000	5,000,000	

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
5930-1000	State Facilities for the Intellectually Disabled	161,581,427	162,730,804	150,208,702	Decreased funding to meet projected need.
5948-0012	Chargeback for Special Ed Alternatives for Intellectually Disabled Children	6,500,000	6,500,000	2,356,000	Decreased funding to support program operations.
5982-1000	Templeton Developmental Center Farm Product Sales Retained Revenue	150,000	150,000	150,000	
6000-0100	Executive Office of Transportation and Public Works	2,474,447	861,649	-	Eliminated funding due to reform.
6000-0110	Railroad Property Retained Revenue	11,532	11,532	-	Eliminated funding due to reform.
6000-1700	Transportation Information Technology Costs	2,075,682	1,704,103	-	Eliminated funding due to reform.
6000-1701	Chargeback for Transportation Information Technology Costs	2,008,226	2,005,068	-	Eliminated funding due to reform.
6005-0015	Regional Transit Authorities Contract Assistance	39,811,548	39,811,548	-	Eliminated funding due to reform.
6006-0003	Massachusetts Aeronautics Commission	145,097	117,195	-	Eliminated funding due to reform.
6010-0001	Massachusetts Highway Department	1,882,334	1,323,383	-	Eliminated funding due to reform.
6010-0002	Massachusetts Highway Department Administration Payroll and Overtime	12,801,486	6,447,203	-	Eliminated funding due to reform.
6030-7201	Snow and Ice Control	729,037	729,037	-	Eliminated funding due to reform.
6030-7501	Chargeback for Bulk Fuel Purchase	65,920	65,920	-	Eliminated funding due to reform.
7000-9101	Board of Library Commissioners	938,042	938,042	938,042	
7000-9401	Regional Libraries Local Aid	12,341,160	12,327,160	8,781,475	Decreased funding for program.
7000-9402	Talking Book Program - Worcester	421,143	421,143	421,143	
7000-9406	Talking Book Program - Watertown	2,241,016	2,241,016	2,241,016	
7000-9501	Public Libraries Local Aid	7,107,657	6,823,657	6,823,657	
7000-9506	Technology and Automated Resource-Sharing Networks	1,929,238	1,929,238	1,929,238	

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
7002-0010	Executive Office of Housing and Economic Development Administration	506,531	465,011	632,142	Consolidated with 7002-0045.
7002-0012	Summer Jobs Program for At-Risk Youth	4,000,000	4,000,000	3,700,000	
7002-0017	Housing and Economic Development Information Technology Costs	2,783,169	2,637,933	2,182,000	
7002-0018	Chargeback for Housing and Economic Development Information Technology Costs	3,924,404	3,924,404	4,620,990	
7002-0045	Wireless Broadband Affairs Director	194,189	144,189	-	Transferred to 7002- 0010.
7002-0100	Executive Office of Labor and Workforce Development	1,050,292	997,571	931,588	Reflects funds transferred related to IT consolidation.
7002-0101	Apprentice Training Program	377,696	291,035	276,188	Reduced funding for program.
7002-0170	Labor and Workforce Development Information Technology Costs	213,779	213,779	265,183	Reflects funds transferred related to IT consolidation.
7002-0171	Chargeback for Labor and Workforce Development Information Technology Costs	19,041,403	19,041,403	19,041,403	
7002-0200	Division of Occupational Safety	1,770,497	1,750,807	1,808,846	Reflects funds transferred related to IT consolidation.
7002-0201	Asbestos Abatement and Deleading Services Retained Revenue	252,850	252,850	452,850	Increased appropriation to equal projected retained revenue.
7002-0500	Division of Industrial Accidents	20,555,968	19,766,249	20,047,378	
7002-0900	Division of Labor Relations	1,838,835	1,805,890	1,838,835	
7002-0901	Arbitration and Mediation Retained Revenue	-	-	105,000	Increased appropriation to equal projected retained revenue.
7002-1500	Commonwealth Corps	-	-	750,000	Established appropriation to fund program.
7003-0605	Massachusetts Manufacturing Extension Partnership	450,000	325,000	325,000	Reduced funding for program.

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
7003-0701	Workforce Training Programs	10,000,000	10,000,000	10,000,000	
7003-0702	Individual Workforce Training Grants	750,000	750,000	350,000	Reduced funding for program.
7003-0803	One-Stop Career Centers	4,994,467	2,994,467	3,494,429	Reduced funding for program.
7004-0001	Indian Affairs Commission	99,698	99,010	99,010	
7004-0099	Department of Housing and Community Development Administration	6,895,062	6,851,637	6,895,257	
7004-0100	Operation of Homeless Programs	4,754,159	4,733,278	5,271,968	Increased funding to meet projected need.
7004-0101	Emergency Assistance - Family Shelters and Services	91,605,510	133,466,902	113,495,478	Increased funding to meet projected need.
7004-0102	Homeless Individuals Assistance	36,281,684	36,281,684	37,292,852	Consolidated with 4590-0915.
7004-0104	Home and Healthy for Good Program	1,200,000	1,200,000	1,200,000	
7004-3036	Housing Services and Counseling	1,624,317	1,495,996	1,495,996	
7004-3045	Tenancy Preservation Program	250,000	250,000	250,000	
7004-4314	Service Coordinators Program	350,401	350,401	350,401	
7004-9005	Subsidies to Public Housing Authorities	62,500,000	62,500,000	62,500,000	
7004-9024	Massachusetts Rental Voucher Program	29,997,061	32,897,061	32,700,000	Increased funding to meet projected need.
7004-9030	Alternative Housing Voucher Program	3,450,000	3,450,000	3,450,000	
7004-9033	Rental Subsidy Program for Department of Mental Health Clients	4,000,000	4,000,000	4,000,000	
7004-9315	Low-Income Housing Tax Credit Fee Retained Revenue	2,329,213	2,323,853	2,329,213	
7004-9316	Residential Assistance for Families in Transition	3,060,000	160,000	60,000	Reduced state subsidy.
7006-0000	Office of Consumer Affairs and Business Regulation	982,341	925,369	821,206	Decreased funding to support program operations.
7006-0010	Division of Banks	12,931,502	12,815,333	12,870,548	
7006-0011	Loan Originator Administration and Consumer Counseling Program Retained	5,000,000	4,864,000	3,000,000	Reduced appropriation to equal projected retained revenue.

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Revenue				
7006-0020	Division of Insurance	11,620,632	11,305,110	11,448,908	
7006-0029	Health Care Access Bureau Assessment	1,100,000	1,100,000	1,100,000	
7006-0040	Division of Professional Licensure	2,760,991	2,647,992	2,647,992	
7006-0043	Home Improvement Contractors Retained Revenue	500,000	500,000	500,000	
7006-0060	Division of Standards	572,096	550,429	547,722	
7006-0066	Item Pricing Inspections	283,617	275,108	160,372	Decreased funding for program.
7006-0067	Weights and Measures Law Enforcement Fee Retained Revenue	58,751	58,751	133,751	
7006-0068	Motor Vehicle Repair Shop Licensing Fee Retained Revenue	360,000	360,000	360,000	
7006-0071	Department of Telecommunications and Cable	2,685,874	2,671,061	2,678,328	
7006-0110	State Racing Commission	1,604,173	1,604,173	1,604,173	
7006-0140	Payments to Cities and Towns for Local Share of Racing Tax Revenues	1,179,000	1,179,000	962,000	
7006-1001	Residential Conservation Service Program	199,326	197,613	199,326	
7006-1003	Department of Energy Resources Assessment	2,938,678	2,927,675	2,938,679	
7007-0100	Department of Business Development Administration	392,944	378,207	371,908	
7007-0150	Regional Economic Development Grants	800,000	-	-	Eliminated state subsidy.
7007-0300	Massachusetts Office of Business Development	2,259,352	1,481,043	1,481,043	Level funds to FY10 Estimated Spending.
7007-0500	Biotech Research Institute	210,000	210,000	50,000	Reduced state subsidy.
7007-0800	Small Business Development Center at the University of Massachusetts Amherst	1,204,286	1,204,286	1,204,286	
7007-0900	Massachusetts Office of Travel and Tourism	7,483,636	4,909,503	1,834,484	Decreased funding for program.
7007-0901	Massachusetts Sports and Entertainment Commission	1,250,000	600,000	600,000	Level funds to FY10 Estimated Spending.
7007-0951	Commonwealth	2,500,000	3,500,000	3,500,000	Level funds to FY10

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Zoological Corporation				Estimated Spending.
7007-1000	Local Tourist Councils Financial Assistance	4,500,000	2,250,000	2,250,000	Level funds to FY10 Estimated Spending.
7007-1300	Massachusetts International Trade Council	250,000	125,000	125,000	Level funds to FY10 Estimated Spending.
7007-1500	State Office of Minority and Women Business Assistance	754,815	723,714	-	Transferred to 1775- 0200.
7009-1700	Education Information Technology Costs	7,778,159	7,770,711	7,174,049	
7009-1701	Chargeback for Education Information Technology Costs	1,975,782	1,975,782	1,975,782	
7009-6379	Executive Office of Education	762,872	742,923	742,923	
7010-0005	Department of Elementary and Secondary Education	13,750,821	13,168,887	13,169,128	
7010-0012	Programs to Eliminate Racial Imbalance - METCO	18,491,758	18,491,758	18,491,758	
7010-0033	Literacy Programs	4,175,489	4,175,489	4,175,489	
7010-1022	Certificate of Occupational Proficiency	209,356	21,135	-	Eliminated program.
7027-0019	Connecting Activities	2,000,000	2,000,000	2,000,000	
7027-1004	English Language Acquisition	397,937	397,937	397,937	
7028-0031	School-Age Children in Institutional Schools and Houses of Correction	7,685,712	7,586,386	8,158,206	
7030-1002	Kindergarten Expansion Grants	25,748,947	25,948,947	25,948,947	
7035-0002	Adult Basic Education	28,085,096	28,085,096	27,957,357	
7035-0006	Transportation of Pupils - Regional School Districts	40,521,840	40,521,840	40,521,840	
7035-0007	Non-Resident Pupil Transport	646,855	500,000	500,000	
7051-0015	Temporary Emergency Food Assistance Program	1,239,518	1,239,518	1,239,518	
7053-1909	School Lunch Program	5,426,986	5,426,986	5,426,986	
7053-1925	School Breakfast Program	4,177,632	4,177,632	4,177,632	
7061-0008	Chapter 70 Payments to Cities and Towns	3,869,847,58 5	3,869,847,585	4,048,324,25 8	Increased funding to meet projected need.
7061-0012	Circuit Breaker - Reimbursement for	140,113,160	133,119,160	135,019,170	

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
7061-0029	Special Education Residential Schools				
7061-0029	Educational Quality and Accountability	1,373,226	1,189,083	1,189,083	
7061-9010	Charter School Reimbursement	79,751,579	74,577,272	74,577,272	
7061-9200	Education Technology Program	657,526	589,164	925,806	
7061-9400	Student and School Assessment	25,290,411	25,267,854	25,267,854	
7061-9404	MCAS Low-Scoring Student Support	9,294,804	9,294,804	9,294,804	
7061-9408	Targeted Intervention in Underperforming Schools	6,900,841	6,745,652	6,900,841	
7061-9412	Extended Learning Time Grants	15,672,375	15,672,375	15,672,375	
7061-9600	Concurrent Enrollment for Disabled Students	721,000	721,000	721,000	
7061-9604	Teacher Preparation and Certification	1,546,270	1,519,343	1,519,343	
7061-9611	After-School and Out- of-School Grants	2,000,000	2,000,000	2,000,000	
7061-9612	Worcester Polytechnic Institute School of Excellence Program	1,300,000	1,300,000	1,300,000	
7061-9614	Alternative Education Grants	200,000	146,140	146,140	
7061-9619	Franklin Institute of Boston	1	1	1	
7061-9626	Youth-Build Grants	1,500,000	1,500,000	1,500,000	
7061-9634	Mentoring Matching Grants	-	100,000	100,000	
7061-9804	Teacher Content Training	386,227	386,227	386,227	
7066-0000	Department of Higher Education	1,933,249	1,890,529	1,890,529	
7066-0005	Compact for Education	91,800	91,800	91,800	
7066-0009	New England Board of Higher Education	300,000	367,500	367,500	
7066-0015	Workforce Development Grants to Community Colleges	1,250,000	1,250,000	500,000	
7066-0016	Foster Care Financial Aid	1,149,561	1,149,561	1,149,561	
7066-0019	Dual Enrollment Grant and Subsidies	750,000	750,000	1,000,000	
7066-0020	Nursing and Allied Health Education Workforce	1,000,000	497,974	424,850	

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Development				
7066-0021	Foster Care and Adopted Fee Waiver	1,000,000	1,000,000	1,000,000	
7070-0065	Massachusetts State Scholarship Program	87,875,218	87,860,982	84,360,982	
7077-0023	Tufts School of Veterinary Medicine Program	2,500,000	1,686,584	2,500,000	
7100-0200	University of Massachusetts	411,898,263	379,900,504	443,217,006	Decreased funding due to transfer of funds to 7100-0500, 7100-0700, 1599-3857 and 1599-7104.
7100-0500	Amherst Commonwealth College Honors	-	-	3,608,220	Re-established appropriation to fund program.
7100-0700	Office of Dispute Resolution Operations	-	-	165,441	Re-established appropriation to fund program.
7100-3000	Massachusetts State Colleges	-	-	200,279,737	Consolidated with 7109-0100, 7110-0100, 7112-0100, 7113-0100, 7114-0100, 7115-0100, 7116-0100, 7117-0100, and 7118-0100.
7100-4000	Massachusetts Community Colleges	-	-	219,887,747	Consolidated with 7502-0100, 7503-0100, 7504-0100, 7505-0100, 7506-0100, 7507-0100, 7508-0100, 7509-0100, 7510-0100, 7511-0100, 7512-0100, 7514-0100, 7515-0100, 7516-0100, and 7518-0100.
7109-0100	Bridgewater State College	33,008,533	30,444,308	-	Transferred to 7100-3000.
7110-0100	Fitchburg State College	23,218,646	21,414,936	-	Transferred to 7100-3000.
7112-0100	Framingham State College	20,749,354	19,137,465	-	Transferred to 7100-3000.
7113-0100	Massachusetts College of Liberal Arts	11,999,981	11,067,778	-	Transferred to 7100-3000.
7114-0100	Salem State College	33,250,262	30,667,259	-	Transferred to 7100-3000.
7115-0100	Westfield State College	19,388,959	17,882,753	-	Transferred to 7100-3000.

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
7116-0100	Worcester State College	19,760,937	18,225,835	-	Transferred to 7100-3000.
7117-0100	Massachusetts College of Art	12,692,483	11,706,484	-	Transferred to 7100-3000.
7118-0100	Massachusetts Maritime Academy	11,753,563	10,840,503	-	Transferred to 7100-3000.
7502-0100	Berkshire Community College	7,834,053	7,224,971	-	Transferred to 7100-4000.
7503-0100	Bristol Community College	13,505,682	12,455,643	-	Transferred to 7100-4000.
7504-0100	Cape Cod Community College	9,660,300	8,909,231	-	Transferred to 7100-4000.
7505-0100	Greenfield Community College	7,699,155	7,100,561	-	Transferred to 7100-4000.
7506-0100	Holyoke Community College	15,655,462	14,438,282	-	Transferred to 7100-4000.
7507-0100	Massachusetts Bay Community College	11,724,917	10,813,329	-	Transferred to 7100-4000.
7508-0100	Massasoit Community College	16,986,829	15,666,138	-	Transferred to 7100-4000.
7509-0100	Mount Wachusett Community College	10,715,906	9,882,766	-	Transferred to 7100-4000.
7510-0100	Northern Essex Community College	16,000,413	14,756,413	-	Transferred to 7100-4000.
7511-0100	North Shore Community College	17,201,414	15,864,039	-	Transferred to 7100-4000.
7512-0100	Quinsigamond Community College	12,719,679	11,730,750	-	Transferred to 7100-4000.
7514-0100	Springfield Technical Community College	20,619,201	19,016,100	-	Transferred to 7100-4000.
7515-0100	Roxbury Community College	9,493,865	8,755,736	-	Transferred to 7100-4000.
7515-0121	Reggie Lewis Track and Athletic Center Retained Revenue	529,843	529,843	529,843	
7516-0100	Middlesex Community College	16,763,954	15,460,591	-	Transferred to 7100-4000.
7518-0100	Bunker Hill Community College	17,431,475	16,076,213	-	Transferred to 7100-4000.
7520-0424	Health and Welfare Reserve for Higher Education Personnel	5,494,616	5,494,616	5,494,616	
8000-0000	Executive Office of Public Safety and Security	1,988,884	1,946,507	2,086,019	
8000-0038	Witness Protection Board	348,491	194,245	194,245	Level funds to FY10 Estimated Spending
8000-0040	Municipal Police Career Incentive Reimbursements	10,000,000	10,000,000	5,000,000	

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
8000-0105	Office of the Chief Medical Examiner	7,880,997	7,758,763	7,476,577	
8000-0106	State Police Crime Laboratory	13,809,040	13,722,752	13,637,924	
8000-0110	Criminal History Systems Board	2,123,066	1,998,953	1,993,569	
8000-0122	Chief Medical Examiner Fee Retained Revenue	1,700,000	1,700,000	3,600,000	Increased appropriation to equal projected retained revenue.
8000-0125	Sex Offender Registry Board	3,983,913	3,753,230	3,833,658	
8000-0202	Sexual Assault Evidence Kits	102,240	102,240	86,900	Level funds to FY10 Estimated Spending
8000-1700	Public Safety Information Technology Costs	21,098,510	20,086,396	19,708,326	Decreased funding to support new initiative.
8000-1701	Chargeback for Public Safety Information Technology Costs	12,316,836	12,316,836	12,316,836	
8100-0000	Department of State Police Operations	236,186,152	231,999,095	234,763,845	
8100-0002	Chargeback for State Police Details	6,481,785	6,481,785	33,000,000	Increased appropriation to equal projected need.
8100-0003	Chargeback for State Police Telecommunications	156,375	156,375	156,375	
8100-0006	Private Detail Retained Revenue	19,000,000	19,000,000	30,000,000	Increased appropriation to equal projected retained revenue.
8100-0011	Federal Reimbursement Retained Revenue	3,000,000	3,000,000	3,100,000	
8100-0012	Special Event Detail Retained Revenue	550,000	550,000	1,050,000	Increased appropriation to equal projected retained revenue.
8100-0020	Telecommunications Access Fee Retained Revenue	35,000	35,000	35,000	
8100-0101	Auto Etching Fee Retained Revenue	331,200	331,200	331,200	
8100-0111	Gang Prevention Grant Program	6,500,000	4,500,000	4,500,000	Level funds to FY10 Estimated Spending
8100-0515	New State Police Classes	-	-	3,200,000	Established appropriation to fund new initiative.
8200-0200	Municipal Police Training Committee	2,883,088	2,872,639	-	Eliminated funding to support new

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
8200-0210	Police Training Account	-	-	3,100,000	initiative. Established appropriation to fund new initiative.
8200-0222	Municipal Recruit Training Program Fee Retained Revenue	900,000	900,000	900,000	
8311-1000	Department of Public Safety and Inspections	1,913,530	1,830,888	4,922,018	Consolidated with 8315-1000.
8315-1000	Division of Inspections	4,930,555	4,292,100	-	Transferred to 8311-1000.
8315-1020	Department of Public Safety Inspection and Training Retained Revenue	2,478,869	2,478,869	4,000,000	Increased appropriation to equal projected retained revenue.
8315-1025	Building Code Training Fee Retained Revenue	130,000	130,000	130,000	
8324-0000	Department of Fire Services Administration	14,394,926	14,358,967	14,411,169	
8324-0304	Department of Fire Services Retained Revenue	25,000	25,000	25,000	
8400-0001	Registry of Motor Vehicles	18,032,232	14,046,516	-	Eliminated funding due to reform.
8400-0011	License Production Retained Revenue	819,745	819,745	-	Eliminated funding due to reform.
8400-0016	Motorcycle Safety Program	38,015	25,858	-	Eliminated funding due to reform.
8400-0100	Merit Rating Board	7,613,529	7,606,503	7,606,503	
8700-0001	Military Division	9,207,659	8,343,049	8,387,431	
8700-1140	Armory Rental Fee Retained Revenue	1,400,000	1,400,000	1,400,000	
8700-1145	Chargeback for Armory Rentals	300,000	300,000	300,000	
8700-1150	National Guard Tuition and Fee Waivers	3,582,564	3,350,000	3,350,000	
8700-1160	Welcome Home Bonus Life Insurance Premium Reimbursement	1,575,900	1,325,000	1,325,000	Level funds to FY10 Estimated Spending
8800-0001	Massachusetts Emergency Management Agency	1,479,077	1,348,589	1,343,606	
8800-0100	Nuclear Safety Preparedness Program	429,791	429,791	429,268	
8800-0200	Radiological Emergency Response Plan Evaluations	357,839	282,839	280,753	Eliminated earmark.
8900-0001	Department of Correction Facility Operations	521,112,630	522,626,570	512,926,029	
8900-0010	Prison Industries and	2,620,247	2,423,728	2,275,758	

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Farm Services Program				
8900-0011	Prison Industries Retained Revenue	2,600,000	2,600,000	2,600,000	
8900-0021	Chargeback for Prison Industries and Farm Program	6,050,000	6,050,000	6,050,000	
8900-0045	Reimbursement from Housing Federal Inmates Retained Revenue	3,000,000	3,000,000	3,000,000	
8900-1100	Re-Entry Programs	594,745	550,139	550,139	
8910-0000	County Correctional Programs	70,407,014	162,427,746	-	Reduced significantly due to county sheriff transition.
8910-0002	Barnstable County Sex Offender Management Program	63,900	-	-	Eliminated funding to meet projected need.
8910-0003	Forensic Services Program for Incarcerated Persons	2,186,871	2,002,855	1,886,112	Decreased funding to program.
8910-0010	Lemuel Shattuck Hospital County Expenses	2,172,244	1,989,326	-	Transferred to 8910-8200, 8910-8600, 8910-8700, and 8910-8800.
8910-0102	Hampden Sheriff's Department	66,350,440	66,350,440	65,023,431	
8910-0105	Worcester Sheriff's Department	40,135,460	41,164,574	40,341,283	
8910-0107	Middlesex Sheriff's Department	60,831,296	60,831,296	59,614,670	
8910-0108	Franklin Sheriff's Department	8,878,719	8,878,719	8,701,145	
8910-0110	Hampshire Sheriff's Department	11,876,291	11,876,291	11,692,665	
8910-0145	Berkshire Sheriff's Department	14,584,616	14,584,616	14,292,924	
8910-0160	Reimbursement from Housing Federal Inmates Retained Revenue	850,000	850,000	850,000	
8910-0188	Reimbursement from Housing Federal Inmates Retained Revenue	2,100,000	2,100,000	2,100,000	
8910-0288	Franklin Sheriff's Department Federal Transport	500,000	500,000	500,000	
8910-0445	Dispatch Center Retained Revenue	250,000	250,000	250,000	
8910-0446	Pittsfield Schools	1,000,000	1,000,000	814,571	Reduced

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Retained Revenue				appropriation to equal projected retained revenue.
8910-0619	Essex Sheriff's Department	45,140,720	45,140,720	44,237,906	
8910-1000	Prison Industries Retained Revenue	1,844,458	1,844,458	2,052,244	Increased appropriation to equal projected retained revenue.
8910-1100	Prison Industries Retained Revenue	100,000	100,000	100,000	
8910-1112	Hampshire Regional Lockup Retained Revenue	250,000	250,000	249,052	
8910-2222	Reimbursement from Housing Federal Inmates Retained Revenue	1,500,000	1,500,000	1,500,000	
8910-6619	Reimbursement from Housing Federal Inmates Retained Revenue	2,000,000	2,000,000	2,000,000	
8910-7100	Massachusetts Sheriffs' Association	344,790	344,790	345,400	
8910-8200	Barnstable Sheriff's Department	-	10,588,349	20,810,275	Established appropriation to reflect county sheriff transition.
8910-8210	Barnstable Sheriff Federal Reimbursement Retained Revenue	250,000	250,000	250,000	
8910-8300	Bristol Sheriff's Department	-	13,628,167	26,711,207	Established appropriation to reflect county sheriff transition.
8910-8310	Bristol Sheriff's Department Federal Inmate Reimbursement Retained Revenue	6,500,000	6,500,000	6,500,000	
8910-8400	Dukes Sheriff's Department	-	1,283,881	2,516,407	Established appropriation to reflect county sheriff transition.
8910-8500	Nantucket Sheriff's Department	-	391,296	766,940	Established appropriation to reflect county sheriff transition.
8910-8600	Norfolk Sheriff's Department	-	11,435,979	22,796,453	Established appropriation to reflect county sheriff transition.

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Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
8910-8610	Norfolk Sheriff's Department Federal Inmate Reimbursement Retained Revenue	2,500,000	2,500,000	2,500,000	
8910-8700	Plymouth Sheriff's Department	-	11,971,689	23,679,154	Established appropriation to reflect county sheriff transition.
8910-8710	Plymouth Sheriff's Department Federal Inmate Reimbursement Retained Revenue	16,000,000	16,000,000	16,000,000	
8910-8800	Suffolk Sheriff's Department	-	42,721,368	84,956,188	Established appropriation to reflect county sheriff transition.
8910-8810	Suffolk Sheriff's Department Federal Inmate Reimbursement Retained Revenue	8,000,000	8,000,000	8,000,000	
8940-0100	Department of Community Supervision	-	-	146,071,282	Consolidated with 0339-1001 and 0339-1003.
8950-0001	Parole Board	18,572,321	18,426,455	18,405,026	
8950-0002	Victim and Witness Assistance Program	217,185	217,185	217,185	
8950-0008	Parolee Supervision Fee Retained Revenue	600,000	600,000	600,000	
9110-0100	Department of Elder Affairs Administration	2,120,392	2,099,061	2,062,442	
9110-1455	Prescription Advantage	40,000,000	34,391,883	31,515,454	Decreased funding to support programmatic changes.
9110-1500	Elder Enhanced Home Care Services Program	45,789,340	45,789,340	45,789,340	
9110-1604	Supportive Senior Housing Program	4,014,802	4,014,802	4,014,802	
9110-1630	Elder Home Care Purchased Services	100,307,274	100,304,918	100,304,918	
9110-1633	Elder Home Care Case Management and Administration	36,068,041	36,068,041	36,068,041	
9110-1636	Elder Protective Services	16,252,499	15,249,147	15,249,147	
9110-1660	Elder Congregate Housing Program	1,503,617	1,503,617	1,503,617	
9110-1700	Residential Placement for Homeless Elders	136,000	136,000	136,000	
9110-1900	Elder Nutrition Program	6,279,770	6,277,154	6,277,154	
9110-9002	Grants to Councils on	8,615,068	8,115,068	8,115,068	

Resources

Account	Description	FY2010 GAA	FY2010 Spending	FY2011 House 2	Comment
	Aging				
9500-0000	Senate Operations	17,067,606	16,688,843	17,067,606	
9600-0000	House of Representatives Operations	30,292,914	29,690,104	30,292,914	
9700-0000	Joint Legislative Operations	6,333,424	4,052,452	6,333,424	



Budget Glossary

Account type	There are six main account groupings for expenditure accounts, which are designated in <i>MMARS</i> by the indicated codes: <i>direct appropriation</i> (1CN, 1CS), <i>retained revenue</i> (1RN, 1RS), <i>capital</i> (2CN), <i>trust/other</i> (3TN, 3TX), <i>federal grant</i> (4FN), and <i>intragovernmental services</i> (1IN, 1IS).
Accounts	Accounting entities by which <i>MMARS</i> records the status of expenditure authorizations and revenue estimates. There are 6 main <i>account types</i> .
Accounts Payable	Payments owed for goods or services received before the close of a <i>fiscal year</i> . Funds should be encumbered by June 30, and paid before August 31, when unspent <i>encumbrances</i> lapse. Under certain conditions, Administration and Finance may approve an extension until September 15.
Act	A law passed by the Legislature. The legislative session runs by calendar year and Acts are numbered consecutively in each session. So the first law passed in January is called Chapter 1 of the Acts of 20__; the next law is Chapter 2 of the Acts of 20__, etc. Unless an Act is of limited scope or duration, it is <u>usually</u> written as an amendment to the <i>General Laws</i> . <i>Appropriation</i> acts take effect immediately upon approval by the Governor. All other acts take effect 90 days after the Governor's approval, except for acts which have an <i>emergency preamble</i> , which take effect immediately.
Allotment	The process of making money that has been appropriated by the Legislature available for expenditure. Although obligations can be incurred without money being allotted, money must be allotted before money can be paid out. A fraction of the money in budgetary accounts is automatically allotted periodically: between 1/12 for one month and 1/3 for four months. If an account needs to spend at a greater rate than the periodic allotment, the agency submits an allotment request. Retained revenue receipts, federal grants, and trust funds are automatically fully allotted. <i>Capital accounts</i> are administered through a different process.
<u>American Reinvestment and Recovery Act</u>	The American Recovery and Reinvestment Act of 2009, abbreviated ARRA or Federal Stimulus, is an economic stimulus package enacted by Congress in February 2009. The Act includes federal tax cuts, expansion of <u>unemployment benefits</u> and other social welfare provisions, and domestic spending in education, health care, and infrastructure, including the energy sector. The measures are nominally worth \$787 billion.
Annualization	Positive annualization is the additional <u>incremental</u> cost in the next <i>fiscal year</i> of new programs, program expansions, or other efforts which are started sometime during the current <i>fiscal year</i> . Negative annualization is the <u>incremental</u> cost reduction in the next <i>fiscal year</i> resulting from savings efforts and other spending reductions begun sometime during the current <i>fiscal year</i> . Annualization is not the same as <i>annualized cost/saving</i> .
Annualized cost/saving	The <u>full</u> twelve-month cost or saving of an item. This is not the same as <i>annualization</i> .
Appropriation	A specified sum of money authorized by the Legislature for a specific period of time to accomplish a specific purpose. See <i>Line Item</i> .
Appropriations Tracking	The process of monitoring a budget bill through the legislative process.
ARRA	See <i>American Reinvestment and Recovery Act</i>

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Assessment	A statutorily mandated form of reimbursement or up-front payment for state expenditures. Assessments are often mandated to charge private sector businesses for state services that are of particular benefit to them.
AT	<i>Appropriations Tracking</i>
Balance	See <i>Balance Sheet, Statutory Balance, Structural Balance</i> .
<u>Balance Sheet</u>	A document produced by Administration and Finance, which summarizes revenue and spending by category and fund, and displays the resulting <i>condition</i> . Balance sheets are produced for prior years based on actual receipts and expenditures, and for current and future years based on projections.
Blanket contract	Contract between the state and a vendor, guaranteeing a fixed price for a product. State agencies (and local governments) may buy items under a blanket contract without having to negotiate price.
Budgetary accounts	<i>Direct appropriation</i> and <i>retained revenue</i> accounts.
Budgeted funds	The funds that contribute to the commonwealth's <i>statutory balance</i> , currently the General Fund, Highway Fund and Health and Wellness Fund. All other funds are considered <i>non-budgeted funds</i> .
Capital account	Entity in <i>MMARS</i> which records the status of a spending authorization to be funded from the sale of bonds. Capital authorizations are usually for facility and infrastructure construction and maintenance or large equipment purchases, and are generally authorized for 5 years.
<u>Chapter 29</u>	The <i>General Laws</i> chapter that relates to state finance.
Charge back	A cost item for which payment is made by one state agency to another, for example, paying for central computer services. See <i>Intragovernmental Service Fund Account</i> .
<u>Cherry sheet</u>	A list, prepared annually by the Department of Revenue, of certain <i>local aid</i> distributions. It used to be published on cherry-colored paper, hence the name.
Citation	A reference to a specific statute or regulation.
CIW	Commonwealth <i>Information Warehouse</i>
Clerks	The Clerks of the House and Senate are the official recorders of all proceedings in the respective chambers. The Clerks publish the <i>Journals</i> , calendars, and other documents, and print copies of all bills filed.
<u>Comptroller</u>	The officer responsible for keeping the state's books and making rules to ensure that all the state's financial transactions are performed according to statute and regulation, and according to <i>generally accepted accounting principals (GAAP)</i> . The Comptroller manages the state accounting system, which is called <i>MMARS</i> .
Condition	The result produced on the <i>balance sheet</i> when revenues are compared to spending. A positive condition indicates that revenues exceed spending.
Conference Committee	A group consisting of members from the House and members from the Senate, appointed to work out a compromise version of a bill, when the House-passed and Senate-passed versions of the bill differ.
Current services budget	Synonymous with " <i>maintenance budget</i> ".

Deficiency	A shortfall in an existing <i>appropriation</i> , or an additional amount needed to accomplish a new or expanded purpose. It used to be that the former was always referred to as a “deficiency” and the latter was always referred to as a “ <i>supplemental</i> ”, but the two terms have come to be used more or less interchangeably.
Department code	Three-letter identification field in <i>MMARS</i> , unique to each agency.
Direct appropriation account	Entity in <i>MMARS</i> which records the status of <i>appropriations</i> which are financed by budgeted fund <i>unrestricted revenues</i> .
Earmarking	Language included in a <i>line item</i> which provides that a specific <u>portion</u> of the <i>appropriation</i> be spent for a particular purpose.
Effective date	See <i>Act</i> .
Emergency preamble	Language inserted at the beginning of some <i>Acts</i> , which declares that the <i>Act</i> is an emergency law. An emergency preamble causes the <i>Act</i> to take effect immediately upon the Governor’s approval, rather than after 90 days.
Encumbrance	The setting aside of money in <i>MMARS</i> by an agency to meet known obligations. (Payroll is an exception. Even though it is a known obligation, payroll costs are not encumbered, except for <i>Accounts Payable</i> obligations at the end of a <i>fiscal year</i> .)
Estimated Receipt Amount	The field in <i>MMARS</i> that records the amount of money that Administration and Finance believes will become available during the <i>fiscal year</i> in <i>retained revenue</i> , <i>Intragovernmental Service Fund</i> , and <i>federal grant</i> accounts. This amount is used by the <i>Comptroller</i> as a limit to obligations.
<u>Expenditure Classification Handbook</u>	A manual published by the <i>Comptroller</i> which sets forth the official <i>object class</i> and <i>object codes</i> used for budgeting funds and recording expenses within <i>accounts</i> , along with definitions.
Federal Financial Participation	Reimbursement from the federal government for part of the cost of certain programs, such as Medicaid and TAFDC. Often referred to by the acronym “FFP”.
Federal grant account	Entity in <i>MMARS</i> which records the status of grants authorized by the Legislature to be received from the federal government and subsequently expended.
Federal Stimulus FFP	See <i>American Reinvestment and Recovery Act</i> <i>Federal Financial Participation</i>
Fiscal year	Period that the Massachusetts budget covers: July 1 through June 30. (The federal fiscal year covers October 1 through September 30.)
Fringe benefits	Employee-related costs other than salary, e.g., insurance and retirement costs.
Fringe benefit charges	Costs assessed against federal grants and other non-budgetary accounts to defray the costs of employee benefits which are paid for centrally.
FTE	<i>Full-Time Equivalent</i>
Full-time equivalent	A measure of workforce personnel, equal to one position working full time. For example, two half-time positions equal one full-time equivalent. Often referred to by the acronym “FTE”.
Fund	An accounting entity in <i>MMARS</i> to which all receipts are credited and against which all expenditures and other liabilities are charged. By law, Massachusetts uses a fund accounting system, where all financial activity is recorded by fund. The law specifies which receipts shall be deposited to which funds. Budget acts specify which

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	expenditures shall be charged to which funds. Fund accounting is an overlay on accounting, which is also done by <i>account</i> , <i>object class</i> and <i>object code</i> .
GAA	<i>General Appropriation Act</i>
GAAP	<i>Generally Accepted Accounting Principals</i>
General appropriation act	The budget for a <i>fiscal year</i> which is passed by the Legislature and signed into law by the Governor. The <u>Massachusetts General Laws</u> require that annual budgets are in <i>balance</i> .
<u>General Court</u>	The Legislature.
<u>General Laws</u>	The codified collection of laws passed by the Legislature, organized into Chapters and Sections by subject. Often referred to by one of the following acronyms: "GL", "MGL", "MGLA(<i>nnotated</i>)".
Generally Accepted Accounting Principals	A set of accounting rules which are accrual-based and widely accepted and used. Often noted as <i>GAAP</i> . (The statutory accounting that the state primarily uses is largely cash-based.)
Governor's Council	A body of elected officials which, according to the state constitution, must approve all expenditures except those for debt service and salaries for legislators and the Supreme Court justices. The Governor's Council meets weekly to approve <i>warrants</i> of expenditures.
Governor's message	A letter to the Legislature from the Governor that covers legislation submitted by the Governor.
Grade	See <i>Step Rate</i> .
House 1; House 2	The Governor's budget recommendations for the next <i>fiscal year</i> . According to the Constitution, it must be filed within 3 weeks of the convening of the Legislature in January. Newly-elected governors must file House 1 within 8 weeks. In the second year of a legislative session, the Governor's budget is referred to as House 2.
HR/CMS	<u>H</u> uman <u>R</u> esources <u>C</u> ompensation <u>M</u> anagement <u>S</u> ystem, the payroll system through which all non-UMass state employees are paid.
HRMS	The payroll system through which UMass employees are paid.
Indirect cost	Overhead expense, including space rental and other administrative support costs, but not including employee <i>fringe benefits</i> .
Indirect cost rate	A percentage that the state charges to federal grants for overhead costs which are incurred by the state.
Incremental budgeting	A budgeting technique where a base budget is established using uniform criteria for all agencies, and additions or deletions are added to or subtracted from that base. See also <i>performance-based budgeting</i> , <i>program budgeting</i> and <i>zero-based budgeting</i> .
Information Warehouse	A sizeable database which contains an extensive and expanding set of financial and payroll data. State agency personnel can extract data to construct analytical and management summary reports and spreadsheets. Also referred to as the Commonwealth Information Warehouse, CIW.
Interagency service agreement	A contract between two state agencies where one agency agrees to perform specified services, and the other agency agrees to pay for those services. Often referred to as an ISA.

Intragovernmental Service Fund account	Entity in <i>MMARS</i> which records the status of a certain type of <i>appropriation</i> where an agency is authorized to make payments for goods, services, and other obligations on behalf of other agencies, and to receive reimbursement from the accounts of those other agencies. These reimbursements are called <i>chargebacks</i> . Normally, Intragovernmental Services Fund spending and revenue are not included in statewide totals, since doing so would result in a double count. Also referred to as an ISF account.
ISA	<i>Interagency Service Agreement</i>
ISF account	<i>Intragovernmental Service Fund account</i>
Journal	The official record of proceedings in each chamber of the Legislature. The <u>House Journal</u> and <u>Senate Journal</u> are published by the <i>Clerks</i> of the respective chambers.
LCM	<u>L</u> abor <u>C</u> ost <u>M</u> anagement system, an interface between <i>HR/CMS</i> and <i>MMARS</i> that allows agencies to assign employee payroll expenses among different accounts and programs.
Line item	Unit by which the Legislature <i>appropriates</i> money. Line items consist of an <i>account</i> number, language that outlines how the money may be spent, the amount, and the <i>fund</i> designation. Where no <i>fund</i> designation is given, the <i>appropriation</i> is charged to the General Fund.
Line item veto	See <i>Veto</i> .
Local aid	Monies <i>appropriated</i> to be distributed to cities and towns. See also <i>Cherry Sheet</i> .
Maintenance budget	The projected cost in the next <i>fiscal year</i> of maintaining the level of operations that will exist at the end of the current <i>fiscal year</i> .
Master service agreement	A <i>blanket contract</i> which covers services, often referred to as an MSA.
MMARS	<u>M</u> assachusetts <u>M</u> anagement <u>A</u> ccounting and <u>R</u> eporting <u>S</u> ystem, the official accounting system of the Commonwealth.
Model budget	A preliminary budget estimate developed in-house, by Administration and Finance, prior to the formal budget development process.
MSA	<i>Master Service Agreement</i>
Non-budgetary accounts	Spending <i>accounts</i> other than <i>direct appropriation</i> and <i>retained revenue</i> .
Non-budgeted funds	All <i>funds</i> except the General, Highway and Health and Wellness Funds, which are considered <i>budgeted funds</i> .
Object Class	Formerly known as subsidiary, and often interchanged. Sub-unit of an <i>account</i> , indicated by a two-character code, AA, BB, CC, etc. <i>Appropriations</i> are recorded in <i>MMARS</i> by object classes within an <i>account</i> . Object classes specify the purposes for which portions of <i>appropriations</i> are budgeted. For example, money budgeted in the AA can only be spent on salaries; money in KK can only be spent for equipment purchases. Monies in some <i>budgetary accounts</i> , and in most <i>non-budgetary accounts</i> , are not subsidiarized, and expenditures in those <i>accounts</i> are not limited by object class controls. See also <i>Expenditure Classification Handbook</i> .
Object code	Three-character identifier used in <i>MMARS</i> to classify all expenditures. Object codes describe the types of goods and services procured. The hundreds of object codes can be summed into the 18 <i>object classes</i> , and are described in detail in the <i>Expenditure</i>

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Classification Handbook.

Official Statement	A legally required disclosure document prepared at the time of bond offerings of the Commonwealth or of entities whose bonds are guaranteed by the Commonwealth, frequently referred to as an "OS".
One-time cost	An expenditure by an agency that would not normally be expected to recur in the next year, e.g., an expenditure for the installation of a computer network.
Operating budget	A budget making <i>appropriations</i> for the ordinary maintenance or administration of activities for the <i>fiscal year</i> , i.e., it does not include <i>capital outlay</i> authorizations.
OS	<i>Official Statement</i>
Outside sections	Sections in a budget act following section 3, which contain specific provisions of law which govern the particular <i>appropriations</i> contained in the budget, make other special laws that usually apply for only one <i>fiscal year</i> , and amend the <i>General Laws</i> to implement permanent changes included in the budget.
PAC	<i>Prior Appropriation Continued</i>
Performance-based budgeting	A budgeting technique which defines units of service, calculates a cost-per-unit, and makes recommendations based on the desired level of service. See also <i>incremental budgeting</i> , <i>program budgeting</i> and <i>zero-based budgeting</i> .
Pocket veto	Legislative bills sent to the Governor for signature at the end of a legislative session are considered to be vetoed if he does not sign them within 10 days. This is called a pocket veto. (While the Legislature is still in session, a bill held unsigned by the Governor becomes law after 10 days.)
Prior appropriation continued	In general, the balance of unspent and unobligated <i>appropriations</i> reverts at the end of a <i>fiscal year</i> (see <i>reversion</i>). Each year, some <i>accounts</i> are specifically exempted from this provision, and are authorized in budget <i>acts</i> to carry a balance into the next <i>fiscal year</i> . Those <i>accounts</i> are called "prior appropriation continued accounts" or "PAC accounts". Sometimes "PAC" is used as a verb, and <i>accounts</i> are said to be "PAC'd". <i>Capital accounts</i> , at the end of their normal 5-year life span, may be subject to the same process.
Program budgeting	A budgeting technique which consolidates programs with similar or overlapping goals, gives managers broad discretion in the use of funds, and sets long-term goals based on the effect of the service provided rather than on the quantity of service units provided. See also <i>incremental budgeting</i> , <i>performance-based budgeting</i> and <i>zero-based budgeting</i> .
<u>Proposition 2 1/2</u>	A Massachusetts referendum passed in 1980 that limits the growth of local property tax to an annual increase of 2.5%.
Rainy Day Fund	Common name for the <i>Stabilization Fund</i> .
Receipt Ceiling	See <i>Retained Revenue Account</i> .
Reserve	A <i>line item</i> which appropriates an amount to be transferred to other <i>line items</i> to fund a particular cost which is not already included in those other <i>line items</i> . Reserves are usually set up to fund new collective bargaining agreements, and other expenses when the distribution of costs across <i>accounts</i> is not known at the time of the <i>appropriation</i> .
Resolve	A document promulgated by the Legislature, expressing its intent.
Restricted revenue	Receipts which, instead of being deposited to general or " <i>unrestricted revenue</i> ", are

	diverted for a specific purpose, usually for the purposes of a <i>retained revenue account</i> .
Retained revenue account	Entity in <i>MMARS</i> which records the status of a certain type of <i>appropriation</i> where an agency is authorized to spend a specific amount of receipts from a particular revenue source for a particular purpose. The amount specified in the <i>line item</i> is entered into the "Receipt Ceiling" field in <i>MMARS</i> , and revenues deposited up to that amount may be retained and spent.
Reversion	Unexpended and unobligated money which returns at the end of a <i>fiscal year</i> to the <i>fund</i> from which it was appropriated. This money is no longer available for agencies to spend.
Salary chart	See <i>step rate</i> .
Source code	A four-digit code used in <i>MMARS</i> to designate the specific type of activity from which revenue is generated. The last four digits of a revenue <i>account</i> number comprise the source code.
Spending plan	A document, submitted to Administration and Finance by all state agencies, which contains a detailed estimate of projected spending and revenue for the current year. The Spending Plan usually includes a detailed <i>maintenance budget</i> estimate for the following year as well.
<u>Stabilization Fund</u>	A "rainy day" fund into which the end-of-year surplus is deposited up until the limit of 15 percent of budgeted revenues is reached.
Statutory balance	The amount on the <i>Balance Sheet</i> which indicates the <i>condition</i> , if excess revenue carried forward from the previous year is counted. (The laws, or statutes, allow a certain percentage of prior year excess revenue to be counted in the balance.) See also <i>Structural Balance</i> .
Step rate	Salary rates for unionized state employees are outlined in salary tables which contain grades and steps. Grades are determined by position title, e.g., a clerical position gets paid at a relatively low pay grade compared to a senior management position. Each grade contains several salary rates, increasing in increments from the bottom to the top. These are called step rates. Each year on their anniversary dates, and based on satisfactory performance, employees get a salary increase to the next step rate. When they reach the top step, they can proceed no further within a grade, unless specific collective bargaining agreements provide otherwise.
Structural balance	The amount on the <i>Balance Sheet</i> which indicates the <i>condition</i> , if excess revenue carried forward from the previous year is not counted. Also called operating or current account balance. See also <i>Statutory Balance</i> .
Sub	Short for <i>Subsidiary</i> .
Subsidiary	See <i>Object Class</i> .
Supp	Short for <i>Supplemental</i> .
Supplemental	See <i>Deficiency</i> .
Tax Exempt Lease Purchase	A program where state agencies may lease-purchase equipment, and which includes tax benefits for the vendor and price breaks for the state. Usually referred to by the acronym "TELP".
TELP	<i>Tax Exempt Lease Purchase</i>
Terms bill	A legislative bill authorizing terms and conditions of bond sales, which must be filed by

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	the Governor, and passed by the Legislature, before previously authorized <i>capital outlay</i> bonds can be sold, and before bonded expenditures can be made.
Trust/other account	Unit in <i>MMARS</i> which records the status of monies authorized to be spent by various statutes, other than <i>appropriations</i> , <i>capital outlay</i> authorizations and <i>federal grants</i> .
Unrestricted revenue	Receipts which are deposited to the commonwealth's general revenues, as opposed to <i>restricted revenue</i> .
Veto	Action taken by the Governor, authorized by the Constitution, to disapprove a legislative bill. For <i>appropriations</i> bills, the Governor may disapprove <i>line items</i> , or in some instances portions of <i>line items</i> , and <i>outside sections</i> .
Veto override	Legislative power to nullify a Governor's <i>veto</i> . Requires a two-thirds vote of both the House and Senate.
Warehouse	Commonwealth <i>Information Warehouse</i>
Warrant	A report produced weekly (and for some items monthly) which lists all payments about to be made, and which must be approved by the <i>Governor's Council</i> before the payments are made.
Ways and Means Committees	Legislative bodies in the House and Senate, which consist of members of the respective branches appointed by the House Speaker and Senate President. These bodies make recommendations to their respective chambers on all funding bills. The House and Senate Committees on Ways and Means employ budget staff, including analysts.
Zero-based budgeting	A budgeting technique that begins at zero and justifies every expenditure. See also <i>incremental budgeting</i> , <i>performance-based budgeting</i> and <i>program budgeting</i> .